

CHAPTER 8

ENTERPRISE ZONE

- Art. I. General Provisions, §§8-1--8-15
- Art. II. Tax Rebates, §§8-16--8-25
- Art. III. Exemption from Land Development Fees, §§8-26--8-40
- Art. IV. Substantially Rehabilitated Property, §§8-41--8-44

ARTICLE I - GENERAL PROVISIONS

SECTION 8-1. PURPOSE.

The purpose of this chapter is to establish an enterprise zone as authorized and guided by the Code of Virginia, § 59.1-251 *et seq.*, to improve the economic conditions of the downtown area of Winchester. (Ord. No. 033-95, 9-12-95)

SECTION 8-2. APPLICABILITY.

The provisions of this chapter shall apply only to the area described herein and designated by the Commonwealth of Virginia as an enterprise zone. If for any reason the Commonwealth of Virginia ceases to recognize the area as an enterprise zone, the provisions of this chapter shall be void. (Ord. No. 033-95, 9-12-95)

SECTION 8-3. ADMINISTRATION.

The Local Zone Administrator of the Winchester Enterprise Zone shall be the city manager. The Administrator shall determine and publish the procedure for obtaining the benefits created by this chapter. (Ord. No. 033-95, 9-12-95)

SECTION 8-4. DEFINITIONS.

When used in this chapter, the definitions found in Code of Virginia §59.1-271, *et seq.*, as amended from time to time, shall control and are incorporated herein by reference. (Ord. No. 033-95, 9-12-95)

Editor's note--Ord. No. 033-95 adopted on September 12, 1995 enacted this chapter.

WINCHESTER CODE

SECTION 8-5. BOUNDARIES.

The enterprise zone shall be that area located within the following boundary lines:

Commencing at the Northeast Corner of the intersection of Cecil Street and Braddock Street;
thence east along the North line of Cecil Street to Cameron Street;
thence north along the West line of Cameron Street to the North side of Clifford Street;
thence east along the North line of Clifford Street to Kent Street;
thence north along the West line of Kent Street to the north side of Cork Street;
thence east along the North side of Cork Street to the West side of East Lane;
thence north along the West side of East Lane to the Southwest corner of the intersection of East Lane and Fairfax Lane;
thence West along the south side of Fairfax Lane to the intersection with West Lane;
thence North along the west side of West Lane to the South side of Elk St.;
thence West along the South side of Elk St. to the intersection of Elk Street and Chase Street;
thence North along the west side of Chase Street to the South side of Kern Street;
thence West along the south side of Kern Street to the West side of Kent Street;
thence North along the West side of Kent Street to the south side of the public way crossing the CSXT railroad tracks;
thence West along the south side of the public way crossing the CSXT railroad tracks to the east side of Cameron Street;
thence South along the east side of Cameron Street to the South side of North Avenue;
thence West along the south side of North Avenue to the east side of Loudoun Street;
thence south along the east side of Loudoun Street to the South side of Fairfax Lane;
thence west along the south side of Fairfax Lane to the east side of Washington Street;
thence south along the east side of Washington Street to the North side of Cork Street;
thence east along the north side of Cork Street to the East side of Braddock Street;
thence south along the east side of Braddock Street to the point of beginning,
as shown on the map which is adopted as a part of this ordinance. (Ord. No. 033-95, 9-12-95)

SECTIONS 8-6 - 8-15. RESERVED.

ARTICLE II. TAX REBATES

ENTERPRISE ZONE

SECTION 8-16. TAXES ELIGIBLE FOR REBATE.

Qualified business firms shall receive a rebate of a percentage of the following local taxes:

- a. The meals tax imposed by Winchester City Code § 27-70 *et seq.*
- b. The motel tax imposed by Winchester City Code § 27-90 *et seq.*
- c. The machinery and tools tax imposed by Winchester City Code § 27-50.
- d. The utility tax on local telephone usage imposed by Article V of Chapter 27 of the Winchester City Code.
- e. The business, professional and occupational license taxes imposed by Chapter 28 of the Winchester City Code. (Ord. No. 033-95, 9-12-95)

SECTION 8-17. AMOUNT OF REBATE.

The amount of each type of tax rebate under §8-16 shall be a percentage of that tax paid by the firm each year. The percentage rebated each year shall be determined by the following schedule:

Year 1	100%
Year 2	80%
Year 3	60%
Year 4	40%
Year 5	20%

Year 1 is the calendar year following the year in which the firm becomes a qualified business firm. Qualified business firms shall receive the tax rebates established by this article for five years. If a business ceases to be a qualified business firm during a year in which the rebates apply, any rebates shall be prorated for the months the business was a qualified business firm. (Ord. No. 033-95, 9-12-95)

SECTION 8-18. PROCEDURE FOR REBATE.

Qualified business firms shall pay the taxes listed in this article in the manner prescribed by the Winchester City Code. Business firms shall apply to the Local Zone Administrator for certification as a qualified business firm. Upon certification and proof that no taxes are currently due, the qualified business firm shall be entitled to the rebates created by this article. The schedule for rebating the taxes shall be regulated by the Local Zone Administrator. Failure of the firm to pay in full by the due date any of the taxes

WINCHESTER CODE

listed in this article, shall result in forfeiture of the rebate of that tax for that year. (Ord. No. 033-95, 9-12-95)

SECTIONS. 8-19 - 8-25. RESERVED.

ARTICLE III. EXEMPTION FROM LAND DEVELOPMENT FEES

SECTION 8-26. QUALIFIED ZONE RESIDENTS

For purposes of this article, the term "qualified zone resident" shall have the meaning provided in the Code of Virginia §59.1-280.1(D), as amended from time to time. The term shall also include a person who has entered into a contract to purchase or lease land within the enterprise zone, who will become a "qualified zone resident" except that such person does not yet hold title to the land at the time the fee is incurred. (Ord. No. 033-95, 9-12-95)

SECTION 8-27. BUILDING CODE FEES.

Qualified zone residents shall be exempt from the application fee imposed by Winchester City Code §6-26 and the building permit fees imposed by Winchester City Code §6-27. (Ord. No. 033-95, 9-12-95)

SECTION 8-28. WATER AND SEWER AVAILABILITY CHARGE.

Qualified zone residents shall be exempt from the availability charge imposed by Winchester City Code §29-7(c) on water and sewer connections. (Ord. No. 033-95, 9-12-95)

SECTION 8-29. ZONING ORDINANCE FEES.

Qualified zone residents shall be exempt from the fees imposed by §23-8-1 *et seq.* of the Zoning Ordinance. (Ord. No. 033-95, 9-12-95)

ENTERPRISE ZONE

SECTION 8-30. SUBDIVISION ORDINANCE FEE.

Qualified zone residents shall be exempt from the charge for the submission of a subdivision plat imposed by the Subdivision Ordinance §4-8. (Ord. No. 033-95, 9-12-95)

SECTION 8-31. NONWAIVER.

This article shall not be construed to waive the requirement of any application, permit, or approval from the City as mandated by other code sections. Nothing in this article shall be construed as waiving the right of the City of Winchester to collect any fines or penalties imposed by other sections of the Code. (Ord. No. 033-95, 9-12-95)

SECTIONS 8-32 - 8-40. RESERVED.

ARTICLE IV. SUBSTANTIALLY REHABILITATED PROPERTY

SECTION 8-41. RESIDENTIAL REAL ESTATE.

Any residential real estate within an Enterprise Zone, upon which there is an existing structure which is no less than fifteen (15) years old, and which has been improved as to increase the assessed value thereof by no less than forty percent (40%), without increasing the total square footage by more than fifteen percent (15%) shall qualify for the real estate tax exemptions granted by Winchester City Code § 27-29. (Ord. No. 033-95, 9-12-95)

SECTION 8-42. COMMERCIAL OR INDUSTRIAL REAL ESTATE.

Any commercial or industrial real estate within an Enterprise Zone, upon which there is an existing structure which is no less than fifteen (15) years old, and which has been so improved as to increase the assessed value thereof by no less than sixty percent (60%), without increasing the total square footage by more than fifteen percent (15%) shall qualify for the real estate tax exemptions granted by Winchester City Code § 27-29. (Ord. No. 033-95, 9-12-95)

SECTION 8-43. DEFINITIONS.

The definitions and eligibility requirements of Division D of Article II of Chapter 27 of the Winchester City Code shall apply to this article *mutatis mutandis*. (Ord. No. 033-95, 9-12-95)

WINCHESTER CODE

SECTION 8-44. RESTRICTIONS.

No property owner may apply for an exemption under this article on the basis of a building permit issued prior to the establishment of the enterprise zone. (Ord. No. 033-95, 9-12-95)

